

Communication status between independent directors, internal audit supervisor and CPAs

1. Communication policy

- (1) Close meeting between independent directors and internal audit supervisor and CPAs
 - Convene at least once per year. Report and communications on key audit matter.
 - CPAs present the audit plan and audit resulting (including significant accounting policies, critical accounting judgments and key sources of estimation and uncertainty).
- (2) Regular meeting between independent directors and internal audit supervisors (convene at least once per year)
 - Internal audit plan.
 - Report on the performance of internal audit execution.
 - Training plan.
- (3) CPAs present the findings of their review or audit reports during the Audit Committee meetings at least once a year.
- (4) The Internal audit supervisors, CPAs and Independent directors can contact or to convene a meeting as needed.

2. The communication between the independent directors, internal auditing supervisors and CPAs in 2023.

Date	Attendees	Item of communication	Results of communication
2023/02/23 Audit Committee	<ul style="list-style-type: none"> •Independent directors: Feng-Hsien Shih Wan-Ping Chen Pin-Chi Wei •Internal audit supervisor: Zhi-wei Yang 	<ol style="list-style-type: none"> 1. 2022 Internal Control Statement. 2. Report and communications on the amendment to the company's internal control system and internal audit implementation rules. 	Item 1~2 No objections from the independent directors. & submitted to the Board for resolution.
2023/11/06 Closed door meeting	<ul style="list-style-type: none"> •Independent directors: Feng-Hsien Shih Wan-Ping Chen Pin-Chi Wei •CPA: Shu-Chin Chiang •Internal audit supervisor: Zhi-wei Yang 	<ol style="list-style-type: none"> 1. Internal audit supervisor present <ul style="list-style-type: none"> •Report on 2024 internal audit plan. •Report on internal audit execution. •Report on Training status. •Report on Corporate Governance Evaluation. 2. CPAs present <ul style="list-style-type: none"> •Report the results and major review matters of 2023 Q3 financial report. •Report on the planning key audit matters of 2023. •Independence Statement. •Report of regulatory developments, Introduction to IFRS S1 / S2. 	Item 1 No objections from the independent directors & submitted to the Board for resolution. Item 2 No objections from the independent directors.
2023/11/06 Audit Committee	<ul style="list-style-type: none"> •Independent directors: Feng-Hsien Shih Wan-Ping Chen Pin-Chi Wei •CPA: Shu-Chin Chiang •Internal audit supervisor: Zhi-wei Yang 	<ol style="list-style-type: none"> 1. 2023 Q3 financial report. 2. Report and communications on the amendment to the company's internal control system and internal audit implementation rules. 	Item 1~2 No objections from the independent directors & submitted to the Board for resolution.